

TAXATION

Table 203.-- Transfer of Experience for Employer Rates, 52 States 1/

State	Total Transfers		Partial Transfers		Enterprise must be continued (27 States)	Rate for successor <u>2/</u>	
	Mandatory (45 States)	Optional (10 States)	Mandatory (17 States)	Optional (26 States)		Previous rate (32 States)	Based on Combined experience (20 States)
AL	X	****	*****	X	*****	*****	X
AK <u>3/</u>	X	****	*****	*****	*****	*****	X
AZ	X	****	*****	X	X	X	*****
AR	X	****	*****	X	X	X	*****
CA <u>3/</u>	*****	X	*****	X	X	*****	X
CO <u>3/</u>	X	****	*****	X	X	X	*****
CT	X <u>5/</u>	****	X <u>5/</u>	*****	*****	X <u>5/</u>	*****
DE	X <u>4/</u>	****	X <u>4/</u>	*****	X	*****	X
DC <u>3/</u>	X	****	*****	*****	X	X	*****
FL	X	****	*****	X	X	*****	X
GA	X	****	*****	X	X	*****	X
HI	*****	X	*****	*****	*****	X	*****
ID	*****	X <u>4/</u>	*****	X <u>4/</u>	X	*****	X
IL	X	****	*****	X	*****	X	*****
IN	X	****	*****	X	*****	X	*****
IA	X	****	X	*****	X	*****	X
KS	X	****	*****	X	X	X	*****
KY	X	****	X	*****	*****	X	*****
LA	X	****	X	*****	*****	X	*****
ME <u>11/</u>	X	****	*****	*****	*****	X	*****
MD	X	****	*****	X <u>6/</u>	X	X	*****
MI	X	****	*****	X	*****	X	*****
MN	X	****	X	*****	*****	*****	X
MS	X	****	*****	X	X	X	*****
MO	X	****	X <u>7/</u>	*****	X	*****	X
MT	X <u>8/</u>	****	X <u>8/</u>	*****	*****	*****	X
NE	*****	X	*****	X	*****	*****	X
MA	X	****	*****	*****	X	X	*****
NV <u>3/</u>	*****	X	*****	X	*****	*****	X
NH	X	****	*****	X	X	X	*****

(Table continued on next page)

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Table 203.-- Transfer of Experience for Employer Rates, 52 States 1/ (Continued)

State	Total Transfers		Partial Transfers		Enterprise must be continued (27 States)	Rate for successor <u>2/</u>	
	Mandatory (45 States)	Optional (10 States)	Mandatory (17 States)	Optional (26 States)		Previous rate (32 States)	Based on Combined experience (20 States)
NJ <u>3/</u>	X <u>9/</u>	X <u>9/</u>	*****	X	X	X	*****
NM	X	****	*****	X	X	X	*****
NY	X	****	X	*****	X	*****	X
NC	X	****	*****	X	*****	X	*****
ND <u>3/</u>	*****	X	*****	X	*****	X	*****
OH	X	****	X	*****	X	X	*****
OK	X	****	*****	X	X	*****	X
OR	X	****	*****	*****	*****	X	*****
PA	X <u>9/</u>	X <u>9/</u>	X <u>9/</u>	X <u>9/</u>	X	X <u>10/</u>	*****
PR	X	****	*****	*****	*****	X	*****
RI <u>3/</u>	*****	X	*****	X <u>7/</u>	*****	X	*****
SC	X	****	*****	X	X	*****	X
SD	X <u>9/</u>	X <u>9/</u>	*****	*****	*****	X <u>10/</u>	*****
TN <u>3/</u>	X	****	X	*****	X	X	*****
TX	X	****	*****	X	X	X	*****
UT	X	****	X	*****	*****	X	*****
VT	X	****	*****	*****	X	*****	X
VA	X	****	X	*****	*****	X	*****
WA	X	****	X	*****	*****	*****	X
WV	X	****	X <u>7/</u>	*****	*****	X	*****
WI	X	****	X	*****	X	*****	X
WY	X	****	*****	*****	*****	X	*****

1/Excludes the VI, which has no provision for transfer of experience.

2/Rate for remainder of rate yr. for a successor who was an ER prior to acquisition. In IL, the successor is entitled to predecessor's lower rate only if the director is notified of transfer within 120 days of its occurrence.

3/No transfer may be made if it is determined that the acquisition was made solely for purpose of qualifying for reduced rate, AK, CA, CO, NV, RI, and TN; if total wages allocable to transferred property are less than 25% of predecessor's total, DC; if agency finds employment experience of the enterprise transferred may be considered indicative of the future employment experience of the successor, NJ; transfer may be denied if good cause shown that transfer would be inequitable, ND

4/Transfer is limited to one in which there is substantial continuity of ownership and management, DE; if predecessor had a deficit experience-rating account as of last computation date, transfer is mandatory unless it can be shown that management or ownership was not substantially the same, ID.

5/By agency interpretation.

6/Partial transfers limited to those establishments formerly located in another State.

7/Partial transfers limited to acquisitions of all or substantially all of ER's business, MO, and WV; to separate establishments for which separate payrolls have been maintained, RI

8/Optional (by regulation) if successor was not an ER.

9/Optional if predecessor and successor were not owned or controlled by same interest and successor files written notice protesting transfer within 4 months; otherwise mandatory, NJ; transfer mandatory if same interests owned or controlled both the predecessor and the successor, PA; transfer mandatory if ownership of both entities is substantially the same, SD.

10/Successor ERs may pay the maximum tax rate if the transferring ER elected to transfer the business, PA; successor ERs will be assigned the appropriate new ER rate if the successor does not assume the experience of the predecessor, and mandatory transfer of an experience rating account may be waived if the inherent nature of the employing unit was substantially and permanently changed since July 1, 1988, SD.

11/ Any business purchased free and clear of liens through bankruptcy will receive the State average contribution rate, if contribution rate for the predecessor business is greater than the State average. Otherwise the successor business assumes the predecessors experience.